

EXHIBIT A

Sierra Consulting Group, LLC

Two North Central Ave.Suite 700Phoenix, AZ 85004

602-424-7001

Invoice submitted to:

USA Commercial Mortgage

c/o Rob Charles

Lewis & Roca

3993 Howard Hughes Parkway, 6th

Floor

Las Vegas NV 89109

March 12, 2007

In Reference To:USA Commercial Mortgage

Invoice #10690

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
		<u>Asset Sales</u>		
2/9/2007	EMB	Review e mails on Compass licensing issues.	0.20 295.00/hr	59.00
2/12/2007	EMB	Participate on conference call regarding Purchase Price Adjustment due to loan collections.	1.00 295.00/hr	295.00
2/13/2007	EMB	Review of draft and made edits to declation in support of response to motion to enforce allocation of sales proceeds, disucussed with counsel and had filed.	1.30 295.00/hr	383.50
	EMB	Particpate on conference call with debtor, other committees and Compass to discuss potential purchase price adjustments.	0.70 295.00/hr	206.50
	EMB	Particpate on all hands call prior to the Compass call regarding purchase price reduction.	0.50 295.00/hr	147.50
	EMB	Read and review draft of license agreement and shared service agreement between USACM and Compass and gave comments.	0.50 295.00/hr	147.50
2/15/2007	EMB	Conversation with counsel regarding closing statements and escrow reserves.	0.30 295.00/hr	88.50
	EMB	Conversations with S. Smith regarding escrow closing issues and amounts due to USACM	0.70 295.00/hr	206.50
	EMB	Review worksheet on loan closing proceeds to the USACM estate and gave comments	0.80 295.00/hr	236.00
2/16/2007	EMB	Additional conversations with S. Smith regarding FTDF and USACM escrow holdbacks and follow up with counsel.	0.70 295.00/hr	206.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2007	EMB	Additional conversations with counsel and S. Smith regarding closing, escrow amounts, and related exhibits for closing.	1.10 295.00/hr	324.50
2/20/2007	EMB	Work with S. Smith on revised proposed escrow issues.	0.60 295.00/hr	177.00
	EMB	Participate on conference call regarding escrow holdbacks and cash transfers.	0.90 295.00/hr	265.50
2/22/2007	EMB	Read and comment on FTDF reply in support of 1142(b) motion including exhibits and other supporting documents.	0.90 295.00/hr	265.50
2/23/2007	EMB	Continue to review FTDF reply to USACM UCC response to 1142 motion as well as issues with declaration and follow up with counsel.	0.90 295.00/hr	265.50
2/26/2007	EMB	Follow up with counsel on 1142 issues and hearing this week and possible attendance.	0.30 295.00/hr	88.50
2/27/2007	EMB	Read latest stay response and made comment.	0.60 295.00/hr	177.00
SUBTOTAL:			[12.00	3,540.00]
<u>Depos, trial prep/attend</u>				
2/28/2007	EMB	Read and review my declaration regarding overbid allocation, review FTDF response, analysis of overbid allocation calculations and did additional preparation for possible testimony at tomorrow's hearing.	2.60 295.00/hr	767.00
SUBTOTAL:			[2.60	767.00]
<u>Financial Analysis & Rvw</u>				
2/1/2007	EMB	Follow up with Mesirow on loan payoffs in January.	0.20 295.00/hr	59.00
	DWT	Followed up with Mesirow on various items including questions related to insolvency analysis and purchase price adjustments	1.20 250.00/hr	300.00
	EMB	Follow up with Mesirow and counsel on SP origination fee and wire receipt confirmation.	0.20 295.00/hr	59.00
	DWT	Reviewed schedules prepared related to the purchase price adjustment	0.90 250.00/hr	225.00
	EMB	Work with Mesirow to confirm origination fee paid to USACM on the SP loan.	0.40 295.00/hr	118.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2007	EMB	Participate on conference call with counsel regarding SP loan settlement	0.50 295.00/hr	147.50
	EMB	Read and review counsel's memo on Standard Property claim, proposed letter from debtor to SP lenders and reviewed prior summaries of SP issues.	1.10 295.00/hr	324.50
2/2/2007	EMB	Follow up on KPMG and tax return issue with Mesirow and counsel.	0.20 295.00/hr	59.00
	EMB	Follow up with Mesirow on SP loan origination fee issues per D. Walker.	0.20 295.00/hr	59.00
	EMB	Conversation with Mesirow regarding Colt loan payoff and drafted memo to counsel on issues.	1.20 295.00/hr	354.00
2/5/2007	EMB	Follow up on Colt loan issues, placed call to DTDF and follow up with counsel.	0.40 295.00/hr	118.00
	EMB	Review memo from counsel on licensing requirements.	0.20 295.00/hr	59.00
	EMB	Review and comment on Franklin Stratford and I 40 loan payoff agreements as received from counsel.	0.30 295.00/hr	88.50
	EMB	Conversation with Larry Rieger regarding the SP loan proposal and drafted memo to counsel on related issues.	0.40 295.00/hr	118.00
	EMB	Conversation with Chuck Heinsworth to discuss latest USACM BS and IS from the MOR and follow up with Mesirow on certain issues.	0.90 295.00/hr	265.50
	EMB	Conversation with Tom Allison to further discuss the Colt loan payoff proposal, drafted memo to committee on issues and discussed offer with counsel.	1.20 295.00/hr	354.00
	DWT	Reviewed loan summary activity and recent weekly cash collection activity	1.20 250.00/hr	300.00
	EMB	Participate on conference call regarding the HMA sale issues.	0.70 295.00/hr	206.50
	EMB	Read and comment on KPMG engagement letter for 2006 and 2007 tax return and gave comments to counsel.	0.30 295.00/hr	88.50
2/6/2007	EMB	Conversation with L. Rieger regarding lender statements and service fees	0.30 295.00/hr	88.50
	EMB	Review landlord demand letters and listing of personal property.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2007	DWT	Updated various schedules and summaries used for UCC communication	2.10 250.00/hr	525.00
	EMB	Participate on conference call with debtor, Mesirow and UCC counsel to discuss Colt loan payoff proposal.	0.50 295.00/hr	147.50
	EMB	Conversation with C. Hainsworth to discuss additional operating report issues.	0.40 295.00/hr	118.00
2/7/2007	DWT	Prepared budget to actual summary analysis for recent activity.	1.10 250.00/hr	275.00
2/8/2007	EMB	Review and comment on proposed payoff of Rio Rancho loan.	0.50 295.00/hr	147.50
	EMB	Read and comment on updated e mail on Rio Ranch partial release and related exit fee issues.	0.50 295.00/hr	147.50
	EMB	Read letter from counsel to Debtors counsel regarding lender holdbacks	0.20 295.00/hr	59.00
	EMB	Review additional e mails on Rio Rancho from debtors' counsel and responded to Rob C. on issues and possible call.	0.40 295.00/hr	118.00
	EMB	Conversation with counsel regarding space needs and alternative plans and researched space issues.	0.60 295.00/hr	177.00
	DWT	Followed up with Mesirow regarding various emails and related accounting issues.	0.80 250.00/hr	200.00
2/9/2007	EMB	Perform anaysis and review of poposed Jan distribution to lenders and gave approval to Mesirow.	0.90 295.00/hr	265.50
	EMB	Perform prelimianty review of claims and initial objection listing as received from counsel.	0.30 295.00/hr	88.50
	EMB	Follow up with Mesirow on any loan collections that may impact purchase price adjustment.	0.40 295.00/hr	118.00
	EMB	Follow up on Colt loan issues and DTDF impact.	0.40 295.00/hr	118.00
	EMB	Read and review stipulation and order on Rio Ranch partial release and follow up with counsel	0.60 295.00/hr	177.00
2/12/2007	DWT	Reviewed docket for relevant filings including downloading the current operating report for analysis	0.80 250.00/hr	200.00
	EMB	Participate on follow up call with counsel and M. Tucker on collection account fund issues.	0.40 295.00/hr	118.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2007	EMB	Read initial draft of my declaration in support of overbid allocation and discussed with counsel.	0.30 295.00/hr	88.50
	EMB	Follow up with Mesirow on Colt payoff.	0.10 295.00/hr	29.50
	EMB	Analysis and review of loan collection schedules from Mesirow related to USACM collections and impact on purchase price adjustment.	0.30 295.00/hr	88.50
	EMB	Participate on conference call with debtor, direct lenders and UCC regarding collection account funds as of the petition date and discussed payments.	0.90 295.00/hr	265.50
	EMB	Read and comment on I-40 proposed stipulation as received from Debtor.	0.20 295.00/hr	59.00
	EMB	Read partial release on Rio Racho, researched related fees and default interest and gave comments to counsel.	0.40 295.00/hr	118.00
	EMB	Discussions with S. Smith regarding proposed asset purchase price adjustments and closing statement figures and reviewed schedules of collections.	0.70 295.00/hr	206.50
2/13/2007	EMB	Review of summary of professional fees as received from Mesirow and commented on numbers.	0.20 295.00/hr	59.00
	EMB	Reviewed various e mails from FTDF regarding overbid allocation issues to be included in declaration.	0.40 295.00/hr	118.00
	EMB	Review of correspondence from counsel on latest appeal and hearing issues.	0.20 295.00/hr	59.00
	EMB	Participate on conference call regarding Colt and proposed payoffs.	1.20 295.00/hr	354.00
	DWT	Reviewed loan summary for information related to certain questions	0.30 250.00/hr	75.00
2/14/2007	EMB	Review summary of amounts "due to investors" per Mesirow and sent follow up to S. Smith with questions.	0.60 295.00/hr	177.00
2/15/2007	EMB	Work with Mesirow on Colt payoff offer issues as well as Palm Harbor origination fee and discussed same with counsel	0.70 295.00/hr	206.50
2/16/2007	EMB	Work with Lewis & Roca on Colt proposal summary for committee.	0.40 295.00/hr	118.00
	EMB	Read and comment on proposed Colt payoff agreement as well as compared to loan summary.	0.50 295.00/hr	147.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2007	EMB	Follow up on Colt loan per request of Don Walker.	0.20 295.00/hr	59.00
	EMB	Review correspondance from DTDF and FTDF regarding BMC fees and allocations and responded with comments.	0.40 295.00/hr	118.00
2/19/2007	EMB	Conversation with Larry Rieger to discuss sale status, loan issues and service fee issues.	0.30 295.00/hr	88.50
	EMB	Review omnibus objection to certain claims and all realted objections exhibits and follow up with counsel with comments.	1.40 295.00/hr	413.00
	EMB	Follow up with Mesirow on Colt loans.	0.20 295.00/hr	59.00
2/20/2007	DWT	Reviewed loan summary to determine certain loan status and other accrued items.	0.40 250.00/hr	100.00
	EMB	Conversation with S. Nouna regarding plan issues and trust transition issues including office space.	0.30 295.00/hr	88.50
	EMB	Review e mail from S. Smith regarding service fees and reconciliation and follow up.	0.30 295.00/hr	88.50
2/21/2007	EMB	Read limited motion to stay pending appeal as received from counsel.	0.40 295.00/hr	118.00
	EMB	Follow up with P. Reiger on Jan direct lender distributions.	0.30 295.00/hr	88.50
	EMB	Researched escrow questions and responded to D. Walkers' questions.	0.40 295.00/hr	118.00
	EMB	Read and comment on outline of appellee brief.	0.20 295.00/hr	59.00
2/22/2007	EMB	Review draft letter to Bullard regarding settlement offer on Colt loan payoff, reviewed numbers, and send comments to counsel.	1.10 295.00/hr	324.50
2/23/2007	EMB	Analysis and review of all proposed claim objections including misfiled proof of interests, admin claims and others and follow up with counsel with comments.	1.80 295.00/hr	531.00
	EMB	Read comments from counsel on objections to secured claims	0.20 295.00/hr	59.00
2/26/2007	DWT	Prepared forecast for trust entity assuming various loan performance scenarios - analyzed output	1.10 250.00/hr	275.00
	EMB	Update profesessional fee sumamry with recently received January invoices per counsel.	0.20 295.00/hr	59.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/26/2007	EMB	Follow up with Geoff Berman regarding work going forward with the trustee.	0.20 295.00/hr	59.00
	EMB	Review e mails from committee members and counsel's reply on power of attorney and loans serving issues.	0.30 295.00/hr	88.50
	DWT		1.70 250.00/hr	425.00
	EMB	Review correspondence from committee member to counsel regarding settlement conference issues.	0.20 295.00/hr	59.00
2/27/2007	EMB	Follow up with Mesirow on PV loan issues and made suggestions.	0.30 295.00/hr	88.50
	EMB	Respond to prefessional fee question from D. Walker.	0.20 295.00/hr	59.00
	EMB	Follow up and had discussions with Mesirow on PV loan servicing issues and realted items	0.70 295.00/hr	206.50
	EMB	Conversation with counsel on Placer Vineyards loan serving issues.	0.30 295.00/hr	88.50
	EMB	Analysis of proposed closing reserve estimates per Mesirow, discussed with counsel, follow up on issues.	1.30 295.00/hr	383.50
2/28/2007	EMB	Update professional fee summary schedule with January invoices as received from counsel.	0.60 295.00/hr	177.00
	EMB	Review and comment on Allison's declaration regarding payoff of two Colt loans.	0.60 295.00/hr	177.00
	EMB	Drafted memo to counsel on comments and concerns to Mesirow's proposed reserve for USACM for effective date purposes.	0.60 295.00/hr	177.00
	EMB	Prepared and orgaized all USACM documents and work product due to effective date and wind down of estate.	3.40 295.00/hr	1,003.00
	EMB	Conversation with C. Hainsworth regarding yesterdays committee call and tomorrow's hearing.	0.50 295.00/hr	147.50
	DWT	Updated loan summary information as of end of January	2.60 250.00/hr	650.00
SUBTOTAL:			[53.30	15,084.50]

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			<u>Hrs/Rate</u>	<u>Amount</u>
<u>General Case Strategy</u>				
2/1/2007	EMB	Prepare for and participate on conference call with UCC.	1.50 295.00/hr	442.50
2/6/2007	EMB	Participate on all committee conference call regarding transition issues, appeal, and other issues.	1.10 295.00/hr	324.50
2/9/2007	EMB	Prepare for and participate on committee conference call.	0.90 295.00/hr	265.50
2/16/2007	EMB	Participate on UCC conference call.	1.40 295.00/hr	413.00
2/21/2007	EMB	Participate on all hand conference call regarding 1142 motion.	1.20 295.00/hr	354.00
2/23/2007	EMB	Read memo and attachments from counsel to committee on case status and issues as well as recent motion filings and responded back to counsel.	0.90 295.00/hr	265.50
2/27/2007	EMB	Participate on UCC conference call.	1.50 295.00/hr	442.50
SUBTOTAL:			[8.50	2,507.50]
<u>Mo Operating Reports</u>				
2/8/2007	DWT	Prepared template of MOR summary for Jan 07	0.50 250.00/hr	125.00
2/19/2007	DWT	Perform analysis of latest operating reports as filed by debtor.	1.20 250.00/hr	300.00
2/21/2007	DWT	Updated operating report summary through January 2007	2.60 250.00/hr	650.00
2/22/2007	DWT	Updated operating report summary through January 2007	2.20 250.00/hr	550.00
2/26/2007	DWT	Completed summary of January operating report and analyzed output	1.40 250.00/hr	350.00
2/27/2007	EMB	Review summary of January MOR for all debtors, researched January loan collections to tie to Jan cash receipts on MOR and drafted memo to counsel on MOR issues.	1.10 295.00/hr	324.50
SUBTOTAL:			[9.00	2,299.50]

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Plan & Disclosure Stmt</u>			
2/1/2007	EMB Review various e mails from counsel regarding appeal and motions to file.	0.40 295.00/hr	118.00
2/19/2007	EMB Continued correspondance with S. Smith on escrow amounts, net amount to USACM and realted issues and send comments to counsel.	0.60 295.00/hr	177.00
SUBTOTAL:		[1.00	295.00]
For professional services rendered		86.40	\$24,493.50
Additional Charges :			
<u>Airfare</u>			
2/28/2007	Airfare to/from LV (TB on 3/1 for court hearing)		224.30
SUBTOTAL:		[224.30]
Total costs			\$224.30
Total amount of this bill			\$24,717.80
11/21/2006	Payment - thank you. Check No. 1470		(\$16,832.25)
2/22/2007	Payment - thank you. Check No. 1685		(\$170,441.69)
Total payments and adjustments			(\$187,273.94)
Credit balance			(\$162,556.14)

Professional Summary			
<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
EDWARD "TED" M. BURR	64.30	295.00	\$18,968.50
Dave Tiffany	22.10	250.00	\$5,525.00

Invoices 30 days past due are subject to a 1.5% late payment fee.